

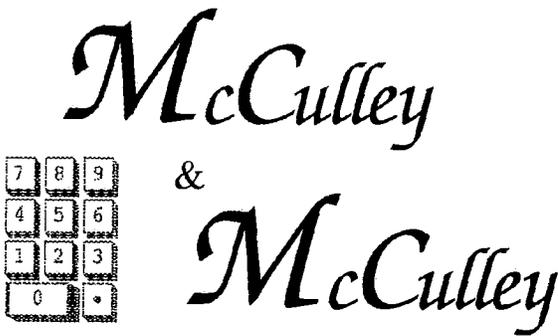
**GREAT PLAINS COUNTRY
ASSOCIATION, INC.**

**FINANCIAL STATEMENTS
AND AUDITOR'S REPORTS**

JUNE 30, 2013

GREAT PLAINS COUNTRY ASSOCIATION, INC.
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Great Plains Country Association, Inc.
Duncan, Oklahoma

We have audited the accompanying financial statements of the Great Plains Country Association, Inc., (a nonprofit organization), which comprise of the statement of assets, liabilities and net assets - cash basis as of June 30, 2013, the related statements of revenues, expenses, and changes in net assets - cash basis, and cash flows - cash basis, for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting as described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the

United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the audit requirements of the State of Oklahoma Department of Tourism and Recreation. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of the Great Plains Country Association, Inc., at June 30, 2013, and its revenues, expenses, and changes in net assets and cash flows for the year then ended in accordance with the cash basis of accounting as described in Note 1.

Basis of Accounting

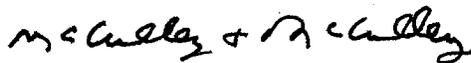
We draw attention to Note 1 of the financial statements which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting prescribed by the State of Oklahoma Department of Tourism and Recreation, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the accompanying financial statements taken as a whole. The accompanying supplemental schedules and information presented are not necessary for a fair presentation of the financial statements for the year ended June 30, 2013, but are presented for purposes of additional analysis, as required by the State of Oklahoma Department of Tourism and Recreation, which established audit requirements for nonprofit organizations that received state matching funds. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The accompanying supplemental schedules and information (except the List of Advertisers in the Great Plains Country Promotional Periodical Publication - Cash Basis - Unaudited) was subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, is information is fairly stated, in all material respects, in relation to the financial statements taken as a whole on the basis of accounting described above.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated November 14, 2013, on our consideration of the Association's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Association's internal control over financial reporting and compliance.



Weatherford, Oklahoma

November 14, 2013

GREAT PLAINS COUNTRY ASSOCIATION, INC.
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS
CASH BASIS
JUNE 30, 2013

ASSETS

Current Assets:

Cash in Bank	\$ 6,473
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Total Current Assets	<u>6,473</u>
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Capital Assets	4,398
Less Accumulated Depreciation	<u>(3,018)</u>

Net Capital Assets	<u>1,380</u>
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TOTAL ASSETS	\$ <u><u>7,853</u></u>
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LIABILITIES AND NET ASSETS

Current Payroll Liabilities	\$ <u>2,593</u>
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TOTAL LIABILITIES	2,593
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Net Assets - Unrestricted	<u>5,260</u>
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TOTAL LIABILITIES AND NET ASSETS	\$ <u><u>7,853</u></u>
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The accompanying notes are an integral part of these financial statements.

**GREAT PLAINS COUNTRY ASSOCIATION, INC.
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET ASSETS - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013**

CHANGES IN UNRESTRICTED NET ASSETS

REVENUES

Travel Guide Advertising Sales	\$ 49,913
State Matching Funds	83,925
Oklahoma State Vacation Guide	34,095
Other Advertising Sales	71,851
Memberships	3,980
Interest	7
Other Revenues	3,541
TOTAL REVENUES	<u>247,312</u>

EXPENSES

Tourism Promotion Expense

Travel Guide Production	32,272
Literature Distribution	11,293
Oklahoma State Vacation Guide	32,920
Cooperative Advertising	79,833
Conferences	1,295
Website	173
Total Tourism Promotion Expense	<u>157,786</u>

Administration Expense

Compensation and Benefits	57,384
Office Supplies	1,030
Auditing and Professional Expense	5,900
Depreciation Expense	605
Travel and Meals	4,491
Bond and Other Insurance	1,963
Office and Storage Rent (Month to Month)	3,600
Telephone and Internet	4,081
Advertising	200
Other	3,971
Total Administration Expense	<u>83,225</u>

Other Expenses

Interest Expense	458
Non-allowable Promotional Expense	1,685
Total Other Expenses	<u>2,143</u>

TOTAL EXPENSES

243,154

INCREASE IN NET ASSETS

4,158

NET ASSETS

Beginning of Year	<u>1,102</u>
End of Year	<u>\$ 5,260</u>

The accompanying notes are an integral part of these financial statements.

**GREAT PLAINS COUNTRY ASSOCIATION, INC.
STATEMENT OF CASH FLOWS - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013**

Cash Flows from Operating Activities	
Cash Received from Travel Guide Advertising Sales	\$ 49,913
Cash Received from State Assistance	83,925
Cash Received from Oklahoma State Vacation Guide Ad Sales	34,095
Cash Received from Other Advertising Sales	71,851
Cash Received from Membership Fees	3,980
Cash Received from Other Sources	3,541
Interest Received	7
Cash Paid for Tourism Promotion Expenses	(157,786)
Cash Paid for Employees and Benefits	(56,855)
Cash Paid for Non-allowable Promotional Expense	(1,685)
Cash Paid for Other Administration Expenses	<u>(25,236)</u>
Net Cash Provided by Operating Activities	<u>5,750</u>
Cash Flows from Capital and Related Financing Activities	
Proceeds from Bank Line of Credit	11,229
Repayment on Bank Line of Credit	(11,229)
Interest paid on Bank Line of Credit	<u>(458)</u>
Net Cash (Used for) Capital and Related Financing Activities	<u>(458)</u>
Cash Flows from Investing Activities	
	<u>0</u>
Net Increase in Cash and Cash Equivalents	5,292
Cash and Cash Equivalents	
Beginning of Year	<u>1,181</u>
End of Year	<u>\$ 6,473</u>
Reconciliation of Increase in Net Assets to Net Cash Provided by Operating Activities	
Increase in Net Assets	\$ 4,158
Interest Expense	458
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities	
Depreciation	605
Increase in Current Liabilities	<u>529</u>
Net Cash Provided by Operating Activities	<u>\$ 5,750</u>

The accompanying notes are an integral part of these financial statements.

GREAT PLAINS COUNTRY ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDING JUNE 30, 2013

1. Summary of Significant Accounting Policies.

The accounting policies of the Great Plains Country Association, Inc., (the Association) do not conform to accounting principles generally accepted in the United States of America as applicable to non-profit organizations. The Association uses the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. The following is a summary of the more significant policies under the cash basis of accounting.

A. Reporting Entity.

Great Plains Country Association, Inc., was incorporated as a nonprofit organization under code section 501(c)(6) of the Internal Revenue Code and is tax exempt. Its incorporated name is the Southwestern Oklahoma Recreation and Tourist Association, Inc. Its promotional name is Great Plains Country Association, Inc. or simply Great Plains Country. This report is written under the promotional name since that is the name used by the State of Oklahoma Department of Tourism and Recreation, the Association's letterhead, and related documents. Its primary purpose is to provide a multi-county organization to extend aid, promote, sponsor, encourage, and finance projects that will result in the economic growth of Southwestern Oklahoma by educating the public to programs of tourism, recreational, beautification, and cultural development. A multi-county organization is one whose primary purpose is collectivizing resources contributed by supporters and members in order to employ marketing methods to attract leisure and pleasure travelers/visitors/tourists to the relevant region and represents and promotes more than one county within the State of Oklahoma. Great Plains Country Association, Inc., represents fourteen counties which consist of Beckham, Caddo, Comanche, Cotton, Custer, Greer, Harmon, Jackson, Jefferson, Kiowa, Roger Mills, Stephens, Tillman, and Washita.

GREAT PLAINS COUNTRY ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDING JUNE 30, 2013

1. Summary of Significant Accounting Policies (continued).

B. Basis of Presentation - Accounting.

Great Plains Country Association, Inc., reports on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Revenues are reported as earned when cash is received and expenses are reported when the related liability is paid in cash, except as noted below. Generally accepted accounting principles require non-profit organizations to report on the accrual basis. Under the accrual basis, revenues are recognized when earned and expenses are recognized when the liability is incurred.

C. Cash in Bank and Cash Equivalents.

The Association maintains its cash accounts with an FDIC insured bank (Arvest Bank in Duncan, Oklahoma). Cash in bank is the entity's checking account. All cash in bank is FDIC insured. Cash and cash equivalents for purposes of the statement of cash flows include the Association's cash in bank account.

D. Capital Assets.

The Association records its capital assets at historical cost, which is an acceptable modification of the cash basis of accounting.

Depreciation is computed using the straight-line method over estimated useful lives of 3 to 10 years.

E. Current Liabilities.

Current liabilities are payroll taxes withheld from employees checks and accrued payroll taxes payable but not yet paid in cash. Payroll liabilities are an acceptable modification of the cash basis of accounting.

F. Net Assets - Unrestricted.

Net assets - unrestricted are amounts which are currently available at the discretion of the Board for use in the organization's operations.

GREAT PLAINS COUNTRY ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDING JUNE 30, 2013

2. Capital Assets.

Capital assets and its changes consists of the following:

	June 30, <u>2012</u>	<u>Additions</u>	<u>Deletions</u>	June 30, <u>2013</u>
Equipment	\$ 4,398	\$	\$	\$ 4,398
Less Accumulated Depreciation	<u>(2,413)</u>	<u>(605)</u>	<u></u>	<u>(3,018)</u>
Net Capital Assets	<u>\$ 1,985</u>	<u>\$ (605)</u>	<u>\$ -0-</u>	<u>\$ 1,380</u>

3. State Matching Funds.

State Matching Funds are funds appropriated by the Oklahoma Legislature, administered by the Oklahoma Department of Tourism and Recreation, for the reimbursement of expenses by qualified multi-county organizations for allowable administrative expenses and allowable tourism promotion expenses. Matching funds appropriated by the Oklahoma Legislature are allocated among the various multi-county organizations who have submitted an acceptable marketing plan and certified audit for the previous year to the Oklahoma Tourism and Recreation Department. Each multi-county organization is allocated 100% of the average amount of private sector funds raised and expended by the multi-county organization over the three most recent fiscal years for the administration and promotion of its tourism marketing. This average is expressed as a percentage of the sum of the total average amounts for all multi-county organizations. This percentage of the total matching funds appropriated by the State Legislature is the amount the Association is entitled to claim for the fiscal year ended June 30, 2013. The Association's state matching funds for fiscal year 2013 was originally approved for \$83,925.

Expenses by the Association that conform with the rules and regulations of the State Department of Tourism and Recreation are submitted for matching funds from the State.

As of June 30, 2013, the Association has claimed \$83,925 of its fiscal year 2013 State allocation.

GREAT PLAINS COUNTRY ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDING JUNE 30, 2013

4. Risk Management.

The Association is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; and natural disasters. The Association purchases a surety bond for the executive director versus the treasurer to reduce some of their risk of loss and workers compensation insurance for its employees. The executive director receives and deposits the Association's funds. During the year ending June 30, 2013, the Association purchased liability and property insurance. Deductibles range from \$100 to \$1,000, depending upon the type of coverage.

5. Donated Services.

The Association uses donated services from its Board of Directors. No amounts have been reflected in these financial statements for donated services since the value of this contributed time is not susceptible to objective measurement or valuation, and since the financial statements are reported using the cash basis of accounting.

6. Related Party Transactions.

The Association solicits members to its organization and bills them a membership fee. These members then are entitled to advertise in the Association's annual promotional publication at a reduced rate. For fiscal year 2013, the Association billed its advertisers for their respective advertising costs. Only the amounts paid by the advertiser and deposited in the cash account are shown in this audit report as advertising sales revenue.

Certain members also have officers, directors, or employees that may also be an officer or director of the Association.

GREAT PLAINS COUNTRY ASSOCIATION, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDING JUNE 30, 2013

6. Related Party Transactions (continued).

The following schedule shows the amounts received from the membership and others:

<u>Cash Received for</u>	<u>Members</u>	Non- <u>Members</u>	<u>Total</u>
Travel Guide Advertising	\$ 47,668	\$ 2,245	\$ 49,913
Oklahoma State Vacation	34,095		34,095
Other Advertising Sales	70,976	875	71,851
Membership Fees	3,980		3,980
Other Income	<u>3,001</u>	<u>540</u>	<u>3,541</u>
Total	<u>\$159,720</u>	<u>\$ 3,660</u>	<u>\$163,380</u>

7. Other Advertising Sales and Expense.

Other advertising sales were amounts received and paid that were intended to qualify as cooperative advertising.

8. Subsequent Events.

Subsequent events were evaluated through November 14, 2013, the date the financial statements were available to be issued.

9. Commitments.

The Association had a line of credit available for use from Arvest Bank. Total amount available was \$20,000. This line of credit was established on October 11, 2012, and has a fixed interest rate of 6.5%. It expires on October 15, 2013. During the year ending June 30, 2013, the Association had used this line of credit borrowing \$11,229 and repaid it in May, 2013.

SUPPLEMENTARY INFORMATION

GREAT PLAINS COUNTRY ASSOCIATION, INC.
SOURCES OF REVENUES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013

State of Oklahoma Matching Funds	\$	83,925	
Memberships Paid Directly to Great Plains Country		3,980	
Interest from Bank on Cash and Money Market Funds		7	
Great Plains Country Luncheon Meetings Fees		1,725	
Conferences		1,816	
Travel Guide Advertising Sales -			
From Advertisers Directly to Great Plains Country Association			49,913
Oklahoma State Vacation Guide -			
Chisholm Trail Heritage Center	\$	3,548	
Clinton Chamber of Commerce		1,749	
Comanche Nation Tourism Center		3,548	
Comanche Nation Museum		3,548	
Elk City Chamber of Commerce		7,000	
Lawton Chamber of Commerce		5,832	
Quartz Mountain Resort & Conference Center		5,322	
Cit of Weatherford		<u>3,548</u>	34,095
Other Miscellaneous Coop Ads			
Altus Chamber of Commerce		500	
Clinton Chamber of Commerce		450	
Duncan Convention and Visitors Bureau		1,850	
Elk City Chamber of Commerce		6,942	
Weatherford Chamber of Commerce		<u>450</u>	
Total Other Miscellaneous Coop Ads		<u>10,192</u>	
Magazines and Other Vacation Guides -			
Metro Family Magazine -			
Clinton Chamber of Commerce		470	
Duncan Convention and Visitors Bureau		1,535	
Stafford Air & Space Museum		939	
Weatherford Chamber of Commerce		2,004	
Destination Oklahoma Guide -			
Duncan Convention and Visitors Bureau		1,300	
Elk City Chamber of Commerce		650	
Quartz Mountain Resort & Conference Center		650	
Sleep Inn & Suites		650	

(Continued on Next Page)

See accompanying auditor's report.

GREAT PLAINS COUNTRY ASSOCIATION, INC.
SOURCES OF REVENUES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013
(CONTINUED)

Magazines and Other Vacation Guides - (continued)

Oklahoma Today Guide -

Chisholm Trail Heritage Center	822
Duncan Convention and Visitors Bureau	6,298
Elk City Chamber of Commerce	6,388
Lawton Chamber of Commerce	16,082
Quartz Mountain Resort & Conference Center	913
R & S Drug #3	275
City of Weatherford	1,345

True West

Clinton Chamber of Commerce	1,875
Duncan Convention and Visitors Bureau	5,105
Elk City Chamber of Commerce	4,900
Weatherford Chamber of Commerce	2,950
Total Magazines and Other Vacation Guides	<u>55,151</u>

Travel Show Productions

Chisholm Trail Heritage Center	437
Duncan Convention and Visitors Bureau	578
Elk City Chamber of Commerce	175
Lawton Chamber of Commerce	1,463
Quartz Mountain Resort & Conference Center	100
Town of Medicine Park	240
Tommy Franks Museum	175
Weatherford Chamber of Commerce	875
Total Travel Show Productions	<u>4,043</u>

Promotional Items

Teresa Butchee	60
Duncan Convention and Visitors Bureau	65
Lawton Chamber of Commerce	59
Town of Medicine Park	59
Tommy Franks Museum	59
City of Weatherford	113
Total Promotional Items	<u>415</u>

See accompanying auditor's report.

GREAT PLAINS COUNTRY ASSOCIATION, INC.
SOURCES OF REVENUES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013
(CONTINUED)

Brochures		
Sharon Bennett	50	
Chisholm Trail Heritage Center	300	
Duncan Convention and Visitors Bureau	650	
Elk City Chamber of Commerce	50	
Town of Medicine Park	200	
Quartz Mountain Resort & Conference Center	50	
Red River Valley Tourism Association	600	
City of Weatherford	150	
Total Brochures	<u>2,050</u>	
Total Other Advertising Sales		<u>71,851</u>
TOTAL REVENUES		\$ <u>247,312</u>

See accompanying auditor's report.

**GREAT PLAINS COUNTRY ASSOCIATION, INC.
ALLOWABLE OR DISCRETIONARY EXPENSE - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013**

EXPENSES	ALLOW- ABLE	DISCRE- TIONARY	TOTAL
Tourism Promotion Expense			
Travel Guide Production :	\$	\$	\$
Welch Creative Services	5,697		5,697
McCormick Armstrong Printing	7,024	19,551	26,575
Literature Distribution:			
Certified Folder Display		3,820	3,820
U. S. Postal and Other Shipping Methods		459	459
Oklahoma Tourism & Recreation Department	2,600	4,414	7,014
Oklahoma State Vacation Guide:			
Oklahoma Tourism & Recreation Department	18,172	14,748	32,920
Cooperative Advertising:			
Oklahoma Today	13,309	19,200	32,509
Destination Ok Magazine-Green Country Marketing	4,050		4,050
Metro Family Magazine		1,065	1,065
True West Publishing, Inc.	5,270	4,797	10,067
Miscellaneous Cooperative Ads			
Oklahoma State Game Wardens Magazine		750	750
Oklahoma Tourism & Recreation Department	500	500	1,000
Welch Creative Services	978		978
Red River Family Magazine	3,260	40	3,300
Kaeser & Blaire, Inc.		4,027	4,027
Oklahoma Magazine		988	988
Lawton Chamber of Commerce - International PowWow Sponsor		1,000	1,000
Oklahoma Lakes & Countries		275	275
Promotional Items			
Bankers Advertising Company		3,266	3,847
Center of Family Love		528	
Scissortail Printing		40	
Jessica Henderson - Ringtail USA		13	
Conferences:			
Oklahoma Restaurant Association		275	
Oklahoma Travel Industry Association		1,020	
			1,295

(Continued on Next Page)

See accompanying auditor's report.

GREAT PLAINS COUNTRY ASSOCIATION, INC.
ALLOWABLE OR DISCRETIONARY EXPENSE - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2013
(CONTINUED)

EXPENSES	ALLOW- ABLE	DISCRE- TIONARY	TOTAL
Travel Shows:			
Red Hat Society International Convention, Las Vegas, MV.	200		200
Red Carpet Charter Travel Show, Oklahoma City, Ok.	350	102	452
Wichita Falls Women's Expo, Wichita Falls, Tx.		1,168	1,168
Wichita Women's Fair, Wichita, Ks.	725		725
McAllen International Travel Show, McAllen, Tx.	450	703	1,153
AARP Life @ 50+ National Event, New Orleans, LA.	650	1,047	1,697
Dallas Travel & Adventure Show, Dallas, Tx.	1,800	451	2,251
Ft. Worth Vacation Show, Ft. Worth, Tx.	900	449	1,349
OKC Auto Show, Oklahoma City, Ok.		1,316	1,316
Kansas Sports, Boat & Travel Show, Wichita, Ks.	525	715	1,240
Kansas City Just for Her Expo, Overland Park, Ks.		1,523	1,523
Oklahoma Road Show, Oklahoma City, Ok.		1,102	1,102
St. Louis Working Women's Survival Show, St. Charles, Mo.	650	1,151	1,801
Website:			
NetPlus	30	143	173
Total Tourism Promotional Expense	67,140	90,646	157,786
Administration Expense			
Compensation and Benefits	16,763	40,621	57,384
Office Supplies	22	1,008	1,030
Auditing and Professional Expense		5,900	5,900
Depreciation Expense		605	605
Travel and Meals		4,491	4,491
Bond and Other Insurance		1,963	1,963
Office Rent		3,600	3,600
Telephone and Internet		4,081	4,081
Advertising		200	200
Other		3,971	3,971
Total Administration Expense	16,785	66,440	83,225
TOTAL ALLOWABLE/DISCRETIONARY EXPENSES	83,925	\$ 157,086	\$ 241,011
Total State Matching Funds	\$ 83,925		

See accompanying auditor's report.

**GREAT PLAINS COUNTRY ASSOCIATION
LIST OF ADVERTISERS IN THE GREAT PLAINS COUNTRY
PROMOTIONAL PERIODICAL PUBLICATION - CASH BASIS - UNAUDITED
AS OF JUNE 30, 2013**

NAME/ADDRESS	SIZE	AD/ED	AMOUNT RECEIVED *
Altus Chamber of Commerce P. O. Box 518 Altus, OK 73521	2 Pages	AD	\$3,740
Carnegie Chamber of Commerce P. O. Box 70 Carnegie, OK 73015	1/8 Page	AD	250
Chisholm Trail Historical Museum P. O. Box 262 Waurika, OK 73573	1 Page	AD	1,995
Clinton Chamber of Commerce 600 Avant Clinton, OK 73601	1 Page	AD	1,995
City of Comanche 115 North 2nd Street Comanche, OK 73529	1/2 Page	AD	1,195
Comanche National Museum 701 NW Ferris Ave. Lawton, OK 73507	1 Page	AD	3,157
Duncan Convention & Visitors Bureau P. O. Box 981 Duncan, OK 73534	2 Page	AD	3,740
Elk City Chamber of Commerce P. O. Box 9721 Elk City, OK 73648	3 Pages	AD	6,910
Frederick Chamber of Commerce 105 S. Main Frederick, OK 73542	2 Pages	AD	3,815
Greer County Chamber of Commerce 222 W. Jefferson Mangum, OK 74554	2 Pages	AD	3,366

See accompanying auditor's report.

**GREAT PLAINS COUNTRY ASSOCIATION
LIST OF ADVERTISERS IN THE GREAT PLAINS COUNTRY
PROMOTIONAL PERIODICAL PUBLICATION - CASH BASIS - UNAUDITED
AS OF JUNE 30, 2013**

NAME/ADDRESS	SIZE	AD/ED	AMOUNT RECEIVED *
Lavender Valley Acres RR 2 Box 144A Apache, OK 73006	1/6 Page	AD	250
Lawton Chamber of Commerce P. O. Box 1376 Lawton, OK 73502	3 Pages	AD	3,740
Mattie Beal Home 3014 NW Euclid Ave. Lawton, OK 73505	1/4 Page	AD	675
Town of Medicine Park P. O. Box 231 Medicine Park, OK 73557	3 Pages	AD	3,740
OK Route 66 Museum 2229 W. Gary Blvd. Clinton, OK 73601	1/2 Page	AD	1,195
Oklahoma Tourism & Recreation Dept. P. O. Box 52002 Oklahoma City, OK 73152	1 Page	AD	1,995
Sleep Inn & Suites 421 SE Interstate Dr. Lawton, OK 73501	1/4 Page	AD	675
City of Weatherford 522 West Rainey Weatherford, OK 73096	4 Pages	AD	7,480
Total Amount Received			49,913

* Cash received by the Association from the advertisers in the fiscal year ending June 30, 2013. Unless otherwise noted, the advertising amount is for the 2013 Travel Guide.

See accompanying auditor's report.



Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Great Plains Country Association, Inc.
Duncan, Oklahoma

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the audit requirements of the State of Oklahoma Department of Tourism and Recreation, the financial statements of the Great Plains Country Association, Inc., (a nonprofit organization), which comprise of the accompanying statement of assets, liabilities, net assets, as of June 30, 2013, the related statement of revenues, expenses and changes in net assets - cash basis, for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 14, 2013. These financial statements are reported on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting.

In planning and performing our audit of the financial statements, we considered the Association's internal control over financial reporting (internal control) to determine the audit procedures

that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses as item number 1 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Association's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance or other matters that are required to be reported under the State of Oklahoma Department of Tourism and Recreation regulations or Government Auditing Standards.

Great Plains Country Association's Response to Findings

Great Plains Country Association, Inc.'s response to the findings identified in our audit is described in the accompanying schedule

of findings and responses. The Association's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Association's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Association's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McCulley & McCulley

Weatherford, Oklahoma

November 14, 2013

GREAT PLAINS COUNTRY ASSOCIATION, INC.
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2013

1. Lack of Segregation of Duties.

CONDITION AND EFFECT - The Association only has one full-time employee who is responsible for receiving the monies for deposit, depositing them into the Association's bank account and paying the bills. The Association hired an outside professional accountant to maintain its books and records and to reconcile the bank account. Although this strengthens this weakness, overall segregation of duties are still not adequate. The effect of incompatible segregation of duties could result in material errors or fraud occurring and not be detected in a timely manner.

RECOMMENDATION - Recommend the Association segregate the duties to the extent possible if additional employees are hired in the future.

RESPONSE - The Association considers the cost of adequately segregating these duties as not being economically feasible. The Board of Directors approve all decisions.

GREAT PLAINS COUNTRY ASSOCIATION, INC.
UPDATE ON PRIOR YEAR AUDIT FINDINGS
JUNE 30, 2013

1. Lack of Segregation of Duties.

CONDITION AND EFFECT - The Association only has one employee who is responsible for receiving the monies for deposit, depositing them into the Association's bank account and paying the bills. The Association hired an outside professional bookkeeper to maintain its books and records and to reconcile the bank account. Although this strengthens this weakness, overall segregation of duties are still not adequate. The effect of incompatible segregation of duties could result in material errors or fraud occurring and not be detected in a timely manner.

RECOMMENDATION - Recommend the Association segregate the duties to the extent possible if additional employees are hired in the future.

RESPONSE - The Association considers the cost of adequately segregating these duties as not being economically feasible.

UPDATED COMMENT - Situation the same. Comment included in this year's audit report.